THE DUBUQUE WHISKY FRAUDS.

Interesting Chapter of Internal Revenue In April, 1865, a large amount of liquor and

high-wines, the products of a distillery at Da-buque, Iowa, was seized under the Internal Revenue Act. This was one of the first of the whisky trauds, and created a great sensation all over the country. A full report of the Commi-sioner of the Internal Revenue in the case has

lately been published.

The distillery was run by Mesers, J. A. Rhomberg & Co., who, from the time of its opening in 1864, pressed it night and day rate a large product. The proprietors were taken aback by the change of time, on which the tax of \$2 per gallon was to go into effect, a difference of one month against their interest and calculation. They at once commenced a desperate game of fraud upon the Government, which was managed so skillully as to involve unsuspecting parties to share in the ultimate perils and loss.

Paying duty on 79,183 gallons highwines during the period of uninterrupted operations, the firm shipped to New York early in 1835 a product of alcohol and high-wines equal to 163,000 gallons or high-wines, an excess of 83,000 gallons over the amount on which duty was collected. One process, among others, by which they mancuvred in the fraud, was to secure in-spection on a certain number of barrels of highwines, and afterward emptying the'r contents into the alcohol sull, retilling the barrels with other wines.

At the time of the seizure, the amount of which the Government had been detrauded was a little over \$160,000. The seizure of the property by the revenue officers found it in the hands of innocent parties, who held it for large advances. There were selzed in store, or in transitu at Chicago, Buffalo, and New York, 1090 barrels of high-wines, and 1287 barrels of alcohol, the estimated value of which was \$272,000.

Mesgrs, Sturges & Sons, bankers, and the Dubuque Branch Bank, had male advances upon clear bills of lading of \$200,000. The total interest of outside parties in the proceedings amounted to \$379,000. When the distillery was seized, it was found to be fully stocked for prosecution of a large business, and with perishable property. The revenue officers, on instructions from Washington, kept the distillery running until the grain was all converted into spirits, amounting to 75,000 gallons.

Out of this act grew the most serious complications of all, for, pending the decision on the seizures previously made, involving the whole machiners and material, under the views that the tax of two collars must be collected on every gallon of high-wines made, the whole personal property at Dubuque, then in the United States Marshal's hands, was distrained for taxes. From this embarrassment, the Department set to work to untie the knot. The Department willingly consulted the interests of the bankers and other innocent parties.

The strict letter of the law, if carried out, meant forfeiture of all the property in the hands of the Government. But certain complications stood in the way. The spirits, under the first seizure, had been released under bonds of indemnity filed by the bankers interested, May 22, at that time satisfactory to Commissioner Lewis, and sufficiently protecting the interests of the Government as related to the taxes due In regard to the 75,000 gallons of spirits made by the Government officers, the Commissioner decided that it belonged to the Government, and the latter being clearly the manufacturer, the liability to tax did not exist.

The ordinary proceedings carried out would have left the Government a neavy loser, for sharing one-half with the informers, a sale in the then depressed condition of the marke would have left a large balance unpaid, and Rhombere & Co. too entirely ruined for further resort. The end of the whole affair was the entering into of a bond, which has been fully complied with, in which Mr. Sturges entered into

the following agreement:—
"o pay the tax one, and a further sum of \$25,000 in lieu of all penalties and forteitures incurred by Rhomberg, together with the costs and charges accruing to the revenue officers for the seizure, the United States to release and turn over t) them the property under seizure, to surrender and cancel the bond of May 22, to surrender, free of 48x, the wines produced since the seizure, and also all moneys received as proceeds of the sale of the catte, and to assign to them a bond given to the United States by Rhomberg & Co., as distillers, said property to be received anon their films a bond conditioned. e eased upon their filing a bond cor that they should pay the costs atoresaid, and also the sum of \$161,156 tax, and \$25,000 in lieu of penal-ties, as follows:—\$50,000 in one month, and the balance in two equal payments, one-half in three months, and the other in five months, with interest from the date of said bond."

Indications of Lower Prices.

All through the present month prices have been gradually but steadily tending downwards, with the single prominent exception of rents. The price of gold touched one nundred and therty-six on Saturday, the lowest point that it has reached since last fall. The coal sales of ast week showed the nearest approach to oldfashioned prices of fuel that we have had since the era of high prices commenced. The figures ranged from seven to eight dollars a ton, and the bidding was very dull at that. The retailers still adhere closely to extortion prices, but there is no excuse whatever for such rates as tney exact from consumers. In the drygoods market everything is flat, dull, and drooping. The wholesale merchants are doing almost nothing in the way of sales, but are frequently changing their marks a figure lower. They generally have large stocks on hand, as have also the manufacturers, and there is a prospect of much lower rates. The same is true of groceries, and nearly every other class of goods. The retail drygoods men are the only class of retailers, however, who seem to have taken any notice of the decline in prices, and even they have not reduced their figures to an extent corresponding with the wholesale reduction. Of course the retailers will maintain old prices as long as pos-sible, with the object of clearing out stocks that were bought at high rates, but a continued decline in the whole market will compel them to come down or run the risk of having their goods remain on hand. On the whole, we think the tendency of prices generally is quite encouraging to consumers.—N. Y. Sun.

The Book of Common Prayer.

The Archbishop of Canterbury has set his foot upon the project for the revision of the Book of Common Prayer, which has been agitated for some time past in Eugland. He pointedly con-demns "those who have violated a compromise and settlement which has existed for three hundred years, and are introducing vestments and ceremonies of very doubtful legality, are really,

though unconsciously doing the work of the worst encales of the Church;" and adds:—
"Let it not be supposed that I have any sym-pathy with those who would mutilate the services of our Church, or slight its plain directions; my anxiety is to see that uniformity prevail in our public worship which it has been the special object of the Reformed Church of England to secure; but hopeless indeed must be every prospect of uniformity it each clergyman is at liberty to reproduce, according to his individual caprice, the use of Salisbury, Hereford, Bangor, York, or Lincoln, which diversity is expressly deprecated in the preface to our Book of Common Prayer."

Another British Blunder.

Lord Robert Cecil, a member of the British Parliament, made merry, in a recent speech, over his experiences in the United States. On board a Cunard steamer, ne says, the passengers offer material for a curious study:—"You flad yourself with a Vice-President of the United States on one side, and perhaps a detective in pursuit of a Muller on the other, while opposite may be the French minister going out, and Mr. Barnum, perhaps, next to him."

After the customary slurs at American man-ners, Lord Robert gave his hearers the remarkable bit of information that "the Federal General Sherman, who might almost have dictated policy of the republic, returned to the drudgery of a lawyer's office in a small country town. Conduct such as this reminded one of the old Roman, who saved the State eneday, and wielded a plough the next."

This will be news to General Sherman.

Three Ladies Frezen to Death. St. Paul. February 21.—Three persons were rozen to death, and three others badly frozen in Morton county, during the recent cold snap, under the following circumstances: They were attending a singing school, near Chain Lake, on the night of the 13th instant, and about eight o'clock a severe snow storm coming up, they were airaid to remain longer, and started for home, a distance of a mile and a half, with an

After remaining out two nights and a day team got home, driven by one of the boys, the only one able to walk, having on the sled the girls locked together in the cold embrace of death, another girl badly frozen, and the boys not quite so bad. The boy that was frozen the least says he supposed the cattle would go home, but instead went in another direction, and stopped in a large marsh about a mile from the school-house, where they remained two nights and a day.

When it cleared so that they could see, they started for home, and arrived in the condition above stated. The names of those frozen to death were Mary and Louisa Landaker, and Amanda Presler. Francis, David, and Charles Prester, and William Landaker, escaped with their lives, but will lose some of their limbs.

The Latest Freak of Fashion.

The new Spring bonnet is announced and has created quite a sensation among the fair sex, and is styled the "Gipsy," To give an adequate idea of its shape or construction is a difficult task; but there is one thing quite certain—it is like anything else but a bonnet. In olden times, these coverings for the head were of such immense proportions, that it was necessary to peer up a long passage in order to get a view of the features of the wearer. Of late years, however, bonnets have become "smaller by degrees and beautifully less," until now there is scarcely anything left but the crown. Now, it is very evident that it a proportionate diminution takes place another year, bonnets will be whittled out of existence, and become things of the past. But, to the "Gipsy":—the shape is as near to that of a soup-plate as possible, providing the rm was bent in a little on each side. It fits close to the head-about one-third of which it covers. But very little tramming is worn on the outside, and the bonnet fitting closely to the head renders incide trimmings inadmissible to any extent. But few of these miniature head cover ings are worn at present, on account of th Spring season having scarcely commenced, and perhaps on account of the ladies being rather diffident in adop ing the last monstrosity which Dame Fashion has produced. The sex will come to it, however.—New York Sun.

Medical Report of Freedmen's Bureau.

The following extracts from the report of Dr. Caleb W. Horner, Chief Medical Officer of the Freedmen's Bureau, will prove very interesting, as a proof of the rapid improvement effected by this Department of the Bureau in the health of those under its care:-

Number of white refugees under medical treatment from the organization of the Burcau up to December 31, 1865, was 3650, of whom 304 died, being a percentage of '98 of the whole number under treatment. The per centage of deaths up to September 30, 1865, was '99; in October it was '90; in November it was '99; and in December it was '92. The number of freed people under medical treatment from the organization of the Bureau up to December 31, 1865, was 90,522, of whom 8374 died, being a percentage of '09 of the whole number treated. The per centage of deaths up to September, 1865, was '13; in October, 1865, it was '07; in November, 1865, '05; in December, 1865, it was '049. The report embraces patients treated in hospital or visited in their own quarters by the medical officers of the Bureau. Many thousands of cases prescribed for at the numerous dispensaries are not included.

The English Ministry.

The English Ministry has undergone extensive modifications since Earl Russell assumed the Premiership in place of Lord Palmerston. Sir Charles Wood, a painstaking but not very brilliant statesman, retires from the Indian Secretaryship, in consequence of a late accident, and is succeeded by the Earl de Grey, who is to be transferred from the War Office. Earl de Grey is to have for his Under Secretary a Mr. Lord. Stansfield, who was ejected from office by Lord Palmerston for some indiscreet affiliations with Mazzini, which had provoked the ire of the French Emperor. The Marquis of Hartington is to be Secretary of War in place of De Grey, with Lord Dufferin, transferred from the Indian Department, as Under Secretary. Mr. Monseil succeeds Mr. Goeschen as Vice-President of the Board of Trade.

These changes introduce a younger generation into place and power to succeed the old stand-bys of the Whig party, who have held office off and on for the last half a century. Of course, it is all in the family, the new blood belonging to the hereditary office-holders, who have been shelved. It is doubtful whether the infusion of this youthful aristocracy into the Cabinet will really strengthen Earl Russell in Parliament or throughout Great Britain, but it will be at least satisfactory to the old Whig ruling families, wha see their reign perpetuated in their saccessors. Mr. Gladstone is the strongest man in the Cabinet, and its continuance largely depends on him. Meanwhile the progressive English Liberals are growing in strength, and bide their time until Mr. Bright can be made a member of a Ministry that will reflect the more advanced ideas and true interests of the masses of the English people.-Commercial Advertiser.

Steamboat Disasters.

The prevalence of steamboat disasters on the Western waters is alarming enough to stop all water-travel in that region. Since the first of December last, the number of steamers blown up, burned, or sunk is not less than forty four. Three of these wrecks have been reported within the last forty-eight hours; one of them causing the loss of thirty lives, and another the killing and wounding of twenty persons. The most meiancholy part of these disasters is the destruction of human life, but the loss of property has also been immense. The frequency of collisions and fires shows a degree of recklessness which deserves severe punishment; but the explosions of bad boilers prove that inferior materials and bungling workmen have too often been employed. It is not likely that we have yet seen the end of the appalling list.

Stock for the South.

The war used up the farm stock of the South and the West and the Northwest are now called upon to supply the demand which arises with the revival of peaceful industries. The New Albany (Indiana) Journal writes that the number of mules shipped from that city and Portland to the South since the 28th of November, 1865, exceeds ten thousand, and shipments still continue to be made without any abatement in num bers. During no previous season for the past ten years I as the number shipped exceeded eight thousand. The prices of mules rule high, and the supply in Southern Indiana and in Kentucky is being rapidly diminished. Shipments, therefore, will soon begin to fall off. The shipments of horses since November have also been very

First Veto of a South Carolina Governor. Under the old Constitution of South Carolina the veto power was not vested in the Governor. but the new Constitution has conformed in this

respect to that of the other States.

The first occasion of the exercise of this newly given power by Governor Orr, was in regard to an "act to amend the patrol laws," which, in fact, re-established the police regulations with regard to freedmen, which had once controlled them as elaves.

The Governor says that, having accorded freedom to the African race in their midst, the people of South Carolina are bound by duty and policy alike "to give him all the concomitants of what he regards as so great a boon."

-The musicians in the orchestra of the Royal Open of Paris intelly struck for higher salaries. Instead of leaving Incir places they agreed to play pianussimo, so that hardiy a note was audible, and the effect was laughable enough. They ble, and the effect was laughable enough. They obtained the advance demanded.

INTERESTING ITEMS.

THE NEW PREEDMEN'S BUREAU BILL.-The fol-The New Paradam's Burgau Bill...—The following is the text of the bill reported in the Senate last Friday, to continue in force the burcau for the relief of freedmen and refugees:

Be il enacted, etc., That the act entitled "An act to establish a bureau for the relief of freedmen and refugees," approved March 3, 1865, shall continue in force for two years from and after

the passage of this act. Section 2. And be it further enacted, That the head of said bureau shall, from time to time make, and cause to be enforced, such rules and regulations, not inconsistent with the Constitu-tion and laws of the United States, as shall protect refugees, freedmen, and persons of color in all States or parts of States wherein, by the operations of the war to suppress the late Robellion, or by the adoption of any amendment to the Constitution of the United States, any persons heretofore held to slavery or involuntary servitude shall have been emancipated, in the enjoyment of the right to make and enforce contracts, to sue, be parties and give evidence in all Courts and causes, lease, purchase, nold sell, and convey real and personal property, and to have the full and equal benefit of all laws for the security of person, estate, and personal

A Lost Abchive. - In the report of the proceedings of the Senate it will be found that a rizing the city of Williamsburg to send to London for a certified copy of its lost charter. The original one was granted by their gracious Majesties King William and Mary, and bore their royal seal. It was dated about 1698, the time of the abandonment of the Jamestown colony, and the removal of the seat of government to Williamsburg, "which was a more healthy place, and not

so much pestered with musquitoes." It had been carefully preserved in Williams-burg not merely as a relic, but as a part of the history of the venerable town. It was removed by General Wise in April, 1863, and brought to kichmond, and deposited in the State Court House for safe keeping, where it was destroyed in the conflagration of the 3d of April.

The application will be made, probably to the Master of the Rolls, and a certified copy will be obtained, but it will never seem to the Williamsburg folks like the dear old parchment now ashes among the ashes of the Court House,— Richmond Dispatch, February 22.

A RELIC OF THE REVOLUTION.-There is on ex hibition at a jewelry store in Baltimore a relic of the Revolutionary war of exquisite manutacture, as well as of great value. It is a gold snuff box presented by Louis XVI, King of France, to Colonel John Laurens, of South Carolina, Aid-de-Camp to General Washington, on the oc-casion of that officer's visit to France by order of the American Congress, to negotiate a loan for his Government. The box, says the Sun, is of pure gold, the exterior beautifully enamelled and studded with diamonds. The top bears a likeness of Louis XVI, set in a cluster of thirtyfour diamonds, whilst the edge is surrounded by twenty-four diamonds. This has been in the family of the descendants of Colonel Laurens since the death of that gentleman, and is now the property of a widow lady, who, having been impoverished by the late Rebellion, sends it to Baltimore for sale, in order to procure the neces-saries of life for herself and children. Already a wealthy citizen has offered \$2500 for it, but it is probable it may be disposed of by raffle.

REPORTED ARREST OF GENERAL FORREST .- A Memphis paper, February 20, says:-"We un-derstand that the Confederate General Forrest was arrested on Saturday last by United States Marshal Rider, on a warrant issued from the United States District Court in March last, on an indictment for treason. General Forrest entered his personal recognizance for his appearance at the ensuing March term of said

The Memph's Builetin explains that the arrest of General Forrest is nothing more than a service of notice by the Marshal of the indictment for treason, found some months ago in Judge Triggs Court, against some two hundred or more city zens of Tennessee, General Forest among the number. A very large number of these were disposed of at the last term of the Court by the discharge of the persons indicted. General Forest not being in Memphis, no notice was served upon him until the other day, when he entered into the usual recognizance to appear at the March Term of Court.

PROPERTY IN DESIGNS .- A dec been given by the Belgian law courts which throws some curious light upon the question of property in designs in that country. A. M. Suys, an architect, has, it appears, erected some law courts in Brussels, the plaus of which are claimed by a M. Gerard, who obtained an injunctron restraining payment of the sum in the hands of the Minister of the Interior, which, in the ordinary course, would have been received by M. Suys as his professional fee. M. Suys next brings an action against his opponent to compel him to remove the injunction, and claiming 10,000 francs damages for the injury to his pro-fessional reputation. Judgment was given for the defendant, and the court directed M. Suys to pay to M. Gerard the sum claimed. The case was referred to the superior court, who confirmed the decision of the court below, and at the same time condemned M, Suys in the whole of the costs.-London Reader.

RUSH OF ENIGRATION FROM GERMANY .-- A ter from Frankfort-on-the-Main states:-The emigration to your country continues unabated. emigration to your country continues unabated. In 1866 there went via Hamburg, 37,659 passengers, and embarked in ninety-four sailing vessels and thirty steamers; in 1864 there left only 19,767, on thirty ships. The number of those who left Europe via Bremen had reached already, in November last, over 42,000. From the little town of Herrenberg, in Wurtemberg, which numbers only 2418 inhabitants, left during the last year 57 persons taking with them in hard last year 57 persons, taking with them, in hard cash, over 25,000 gilders. There is not the least doubt that the emigration from Europe, during 1866, will reach at least 300,000 persons.

SLANG .- Old usages of modern slang words SLANG.—Old usages of modern slang words turn up in unexpected quarters sometimes. Most of us think that the word "jolly," in the sense of very, extremely, is of recent date; but in a serious theological work of two hundred years ago—John Trapp's "Commentary on the Old and New Testament," (London, 1656-7)—we read:—"All was jolly quiet at Ephesus before St. Paul came thither." We heard the same phrase from a schoolby's month, applied to a maiden aunt's a schoolboy's mouth, applied to a maiden aunt's tea-party. Trapp's "Commentary" is a great favorite of Mr. Spurgeon's.—London Reader.

THE CATTLE PLAGUE AND VACCINATION .- The United States Consul at Manchester, England, writes to the Department of State, under date of February 2, that, as a last resort, the experi ment of vaccination was extensively tried throughout England upon cattle, but had totally falled as a preventive—in fact, the disease was not even mitigated. The utmost precaution has been used to keep the epidemic out of Ireland, and thus far with success.

Parisian Gossip.

A Paris letter in a London journal says:-"Rather a good thing was uttered here the other night by a clever actress. A very old man having died, his very old and attentive servant died the next day. 'Depend upon it, his master rang for him,' was the remark." Another correspondent writes that a "learned

professor," who was asked to give a lecture to an institution, went and delivered his eloquence at that institution, and only when it was over, found that his best language and longest words had been expended in vain, as he was in the

At the last ball at the Tulleries, the Emperor, on seeing Mad'lle de Pene dressed as nearly as possible a "Imperatrice Josephine, exclaimed, "Why, that must be my grandmo her in her

twentieth year!"
Another anecdote, current in the salons, may be translated literally, although there is a pun in it: - "Marshal Soult came in great haste one day to Louis Philippe, and said, 'Sire, things are all going wrong!' 'What's the matter, Marshall' 'Why, Sire, that Thiers is slways shuffling!' 'I know that, my dear Marshall' replied the King; 'but then I am pre-

pared to cut!" The Franklin Manufacturing Company, of Lewiston, Me., pays twerty per cent. dividend on last jear's operation.

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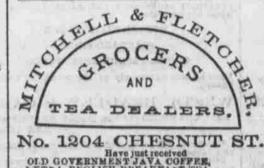
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FREIGHT INLAND INSURANCES
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On Stores, Dwe ling Houses, etc.

ASSE 18 OF THE COMPANY
November 1, 1885.

100 966 United States 5 per cent. loan. 71....\$95,000-00
120 000
7 2 3-10 per cent. loan. 194 275-00
100 000 State of centsylvania Five Per Cent.
Loan.
100 000 State of centsylvania Five Per Cent.
Loan.
125,000 Entry of Philadelphia Six Per Cent.
Loan.
125,000 Pennsylvania Raliroad First Mortgare Six Per Cent. Bonds.
125,000 Pennsylvania Raliroad First Mortgare Six Per Cent. Bonds.
125,000 Pennsylvania Raliroad First Mortgare Six Per Cent. Bonds.
125,000 Western Pennsylvania Raliroad Mortgare Six Per Cent. Bonds.
15,000 Me State of Pennsylvania Raliroad Mortgare Six Per Cent. Bonds.
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15,000 Me Stares Stock Germantown Gas Company principal and interest guaranteed by the City of Philadelphia.
15,000 Me State of Tennsylvania Raliroad Company.
5,000 Deposit with United States Government, subject to ten days' call.
30,100 State of Tennessee Five Per Cent.
1000-00
1000 State of Tennessee Five Per Cent.
110,700-00
110 Teo Loans on Bonds and sortgare, first lens on City Property.
110,700-0

\$1.036,850 Par. Market value.....\$000 860 00

Real Estate. 36,00 90

Bills receivable for in uranees made, 141,013 37

Balances due at Agencies.—Premiums
on Marine Policies Accrued Interest, and other debts due the Company. 40 51144 2.910 00 \$1 253,640-18

Samuel E. Stokes, J. F. Penistan, Heary Sioan, William G. Boulton Theophisus Paulcing,
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1829-CHARTER PERPETUAL

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FIRE INSURANCE COMPANY PHILADELPHIA. Assets on January 1, 1866.

\$2,506,851'96.

 Capital
 .9400 000 08

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 .944 543 15

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 .1,162,308 81

 UNSETTLED CLAIMS, INCOME FOR 1866. LOSSES PAID SINCE 1829 OVER

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